2010

### CERTIFICATE

To the Clerk of Doniphan County, State of Kansas We, the undersigned, officers of

City of Troy
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2010; and (3) the Amounts(s) of 2009 Ad Valorem Taxare within statutory limitations.

Table of Contents:	(3) the Amo	unts(s) of 2009 Ac	i Valorer	n Tax are within st		
Page   No.   Expenditures   Tax   Use Or				201	0 Adopted Budge	et
Page   No.   Expenditures   Tax   Use Or					Amount of 2009	County
Table of Contents:   No.   Expenditures   Tax   Use Or			Page		Ad Valorem	Clerk's
Computation to Determine Limit for 2010   2	Table of Contents:		No.	Expenditures	Tax	Use Only
Schedule of Transfers						
Statement of Indebtedness   5   Statement of Lease-Purchases   6	Allocation of MVT, RVT, 16	5/20M Veh & Slide	3			
Statement of Lease-Purchases   6	Schedule of Transfers		4			
Final	Statement of Indebtedness		5			
Ceneral   12-101a   7	Statement of Lease-Purchas	es	6			
Debt Service	Fund	KS.A.				
Special Highway   9   15,000	General	12-101a	7	451,000	101,403	24 1017
Employee Benefit         9         58,821           Tort Liability         10         5,000           Community Building         10         56,000           Community Ambulance         11           Highway Maintenance         11         9,816           Electric         12         721,000           Water         12         190,980           Sewer         13         59,020	Debt Service	10-113	8			<u> </u>
Employee Benefit         9         58,821           Tort Liability         10         5,000           Community Building         10         56,000           Community Ambulance         11           Highway Maintenance         11         9,816           Electric         12         721,000           Water         12         190,980           Sewer         13         59,020						
Employee Benefit   9   58,821						
Employee Benefit   9   58,821						
Employee Benefit   9   58,821	-					
Employee Benefit   9   58,821						
Employee Benefit   9   58,821						
Employee Benefit         9         58,821           Tort Liability         10         5,000           Community Building         10         56,000           Community Ambulance         11           Highway Maintenance         11         9,816           Electric         12         721,000           Water         12         190,980           Sewer         13         59,020	Special Highway		9	15,000		
Tort Liability         10         5,000           Community Building         10         56,000           Community Ambulance         11           Highway Maintenance         11         9,816           Electric         12         721,000           Water         12         190,980           Sewer         13         59,020	Employee Benefit		9			· · · · · · · · · · · · · · · · · · ·
Community Building         10         56,000           Community Ambulance         11           Highway Maintenance         11         9,816           Electric         12         721,000           Water         12         190,980           Sewer         13         59,020			10			
Community Ambulance         11           Highway Maintenance         11         9,816           Electric         12         721,000           Water         12         190,980           Sewer         13         59,020	Community Building		10			· · · · · · · · · · · · · · · · · · ·
Electric         12         721,000           Water         12         190,980           Sewer         13         59,020			11			
Electric         12         721,000           Water         12         190,980           Sewer         13         59,020	Highway Maintenance		11	9,816		
Water         12         190,980           Sewer         13         59,020			12			
Sewer 13 59,020			12			
	Sewer		13			
	Ambulance District		13	149,000		
		<del></del>				
Totals x 1,719,087 101,403 24.67			х	1,719,087	101,403	24.677
Budget Summary 14			14			
Neighborhood Revitalization Rebate		Rebate				

4,109,270

13 an Ordinance required to be	passed, published, and attached to the f
	4,109, 270 Margart Sutterland
State Use Only	November 1st Total Assessed Valuation
Received	Vac of the
Reviewed by	Assisted by: Lowenthal Singleton Webb
Follow-up: Yes No	& Wilson, PA, CPAs Address: 900 Massachusetts, Ste. 301 Januar Bock
liest Millet 1	Lawrence, KS 66044
County Clerk	Governing Body

revised 3/19/09

Amount of Levy

### Computation to Determine Limit for 2010

	1. Total Tax Levy Amount in 2009 Budget	+ \$	92,333
	2. Debt Service Levy in 2009 Budget	\$	12,518
	3. Tax Levy Excluding Debt Service	\$	79,815
	2009 Valuation Information for Valuation Adjustments:		
	4. New Improvements for 2009: + 13,014		
	5. Increase in Personal Property for 2009:		
	5a. Personal Property 2009 + 146,500		
	5b. Personal Property 2008 - 160,199		
	5c. Increase in Personal Property (5a minus 5b) + 0		
	(Use Only if > 0)		
6.	· · · · · · · · · · · · · · · · · · ·		
	6a. Real Estate + 0		
	6b. State Assessed + 0		
	6c. New Improvements - 0		
	6d. Total Adjustment (Sum of 6a, 6b, and 6c) + 0		
7.	Valuation of Property that has Changed in Use during 2009 3,069		
8.	Total Valuation Adjustment (Sum of 4, 5c, 6d &7)		
9.	Total Estimated Valuation July 1,2009 4,120,331		
10	. Total Valuation less Valuation Adjustment (9 minus 8) 4,104,248		
11	. Factor for Increase (8 divided by 10) 0.00392		
12.	. Amount of Increase (11 times 3)	\$	313
13.	. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	80,128
14.	. Debt Service in this 2010 Budget	<u></u>	0
15.	. Maximum levy, including debt service, without an Ordinance (13 plus 14)		80,128

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

### Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

<b>Budgeted Fund</b>	Budget Tax Levy Amt		Allocation fo	or Year 2010	
for 2009	for 2009	MVT	RVT	16/20M Veh	Slider
General	79,815	17,721	353	517	0
Debt Service	12,518	2,779	55	81	0
· <u></u>			···		
<del></del>			···.		
		·			<del></del>
TOTAL .	92,333	20,500	408	598	0

County Treas Motor Vehicle Estimate	20,500			
County Treasurers Recreational Vehicle Estimate	e	408		
County Treasurers 16/20M Vehicle Estimate	_		598	
County Treasurers Slider Estimate				0
Motor Vehicle Factor	0.22202		_	
Recreational Vehicle Fa	ctor	0.00442		
10	6/20M Vehicle Fa	actor	0.00648	
	S	Slider Factor		0.00000

# Schedule of Transfers

Transferred From:		ACIMAL	Current	Froposed	Transfers
From: General	Transferred	Amount for	Amount for	Amount for	Authorized by
General	To:	2008	2009	2010	Statute
TO YATE	Street & Highway	439			
General	Sewer	5,792			
Electric	Employee Benefit	52,242	73,000	73,000	
Electric	Water	136			
Electric	General		100,000		
	Totals	58,609	173,000	73,000	
	Adjustments				
	Adjusted Totals	58,609	173,000	73,000	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

# STATEMENT OF INDEBTEDNESS

City of Troy

	Date	Date	Interest		Beginning Amount			Amo	Amount Due	Amo	Amount Due
Time of Date	₩   	₽,	_		Outstanding		Date Due	20	2009	7	2010
Type of Debt General Obligation:	Tesne	Ketiremen	%	Issued	Jan 1,2009	Interest	Principal	Interest	Principal	Interest	Principal
Water & Sewer	96/1/9	11/1/6	425-575	460 000	000 000	4/1 9- 10/1	1/0/	001	000	;	
				220,021	200,00	1 N 1 N 1	100,1	OcT'c	30,000	3,430	30,000
										:	
Total G.O. Bonds					90,000			5.130	30 000	3 450	30.000
Revenue Bonds:								Agrica .	000100	DOTE.	000,00
			+								
Total Revenue Bonds					0			G	-	6	-
Other:									,	>	•
Total Other					0			•	G	G	•
Total Indebtedness					90,00			5,130	30,000	3.450	30,000
revised 8/06/07						Page No. 5	5.5				

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				Total			
		Term of	Interest	Amount		Pavments	Pavmente
	Contract	Contract	Rate	Financed		Dre	Die
Item Purchased	Date	9	%	(Beginning Principal)		2009	2010
Backhoe	4/18/2006		5.28	51,744	26,488	9.816	9816
Community Building	2/1/2005		4.75	433,000	1	24.286	24 930
					•	2216	00/612
Totals					417,488	34,102	34,746

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

### FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General	2008	2009	2010
Unencumbered Cash Balance Jan 1	66,884	65,070	29,768
Receipts:			
Ad Valorem Tax	75,827	79,815	XXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	19,171	20,083	17,721
Recreational Vehicle Tax	379	323	
16/20M Vehicle Tax	532	651	517
Gross Earning (Intangible) Tax	9,069	11,828	
LAVTR	1		0
City and County Revenue Sharing	<u> </u>		0
Slider			0
Mineral Production Tax		···.	
Local Alcoholic Liquor		**	
In Lieu of Taxes (IRB)	·		
Franchise Tax	30,592	30,500	29,000
Liscenses & Permits	2,346	3,900	
Intergovernmental	2,340	3,900	1,500
Fines & Fees	17,431	12 000	15.000
Local Sales Tax	61,732	12,000 55,000	15,000
Transfer in from Electric	01,/32	33,000	45,000
ARRA Reimbursements	<del> </del>	100,000	
ARRA REIIIOUISEILEIUS	<del>                                     </del>		200,000
	<del>-</del>		
	<u> </u>		
	<u> </u>		
	1		
		· · · · · · · · · · · · · · · · · · ·	
	-		
			—······
			<del></del>
	<del> </del>		
	<del> </del>	· · · · · · · · · · · · · · · · · · ·	
	<del>                                     </del>		
	<del>                                     </del>		
	<del>        </del>		
	<del> </del>		
	· · · · · · · · · · · · · · · · · · ·		
Interest on Idle Funds	2 000		
Miscellaneous	2,898		
Does miscellaneous exceed 10% of Total Receipts	35,237		
Total Passists	Exceed 10% Rule		2.72
Total Receipts Resources Available:	255,234	314,100	319,829
Resources Ayanadie:	322,118	379,170	349,597

Page No. 7

City of Troy

FUND PAGE - GENERAL	D . 75	12	
Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	
Resources Available:	322,118		2010
Expenditures:	322,118	379,170	349,59
General Government	47,432	61,727	51,00
Highways & Streets	168,166		
Public Safety	35,219	37,000	
0	0	0,,000	
0	0	0	
0	0	0	
0	0		
0	0		
Sub-Total detail page (Note should agree with detail)	250,817	249,402	
Transfer out to Special Highway	439		
Transfer out to Sewer	5,792		
Grant local match		100,000	
Sewer Project			200,000
		, ·	·····
		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
			<del></del>
-			······································
Neighborhood Revitalization Rebate			
Aiscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
otal Expenditures	257,048	349,402	451,000
Inencumbered Cash Balance Dec 31	65,070		XXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount: 300,200	244,000	Non-Appr Bal	
Figure 1 Page 1	<u>Yes</u> T	ot Exp/Non-Appr Bal	451,000
1 OSSIDIE CASH VIOIATION TOF 2008: 1NO	75.4		101,403
			101,403
Possible Cash Violation for 2008: No	Del	Tax Required Comp Rate: 0.00% 2009 Ad Valorem Tax	

Page No. 7a

Adopted Budget	Prior Year Actual	Current Year Estimat	Proposed Budget Yea
General Fund - Detail Expend	2008	2009	2010
Expenditures:			
General Government			
Salaries	28,334	30,000	31,000
Contractual	14,821	16,490	
Commodities	3,978	14,962	5,000
Capital Outlay	299	275	
		413	
		·· ····	
	<del></del>		<del> </del>
Total	47,432	61,727	51,000
Highways & Streets		<u> </u>	, , , , , , , , , , , , , , , , , , , ,
Salaries	77,382	80,000	82,000
Contractual	42,224	41,675	42,000
Commodities	29,178	23,000	30,000
Capital Outlay	19,382	6,000	0
Total	168,166	150,675	154,000
Public Safety			1. 251,000
Salaries	10,987	23,000	25,000
Contractual	15,780	11,000	16,000
Commodities	8,452	3,000	5,000
Capital Outlay	0,132	3,000	3,000
3		<del></del>	
Total	35,219	37,000	46,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			-
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries	···		
Contractual			
Commodities			
Capital Outlay			
T-4-1			
Total	0	0	0
Salaries		<del></del>	
Contractual			
·			
Commodities			
Capital Outlay			
Total Total	0	0	
Salaries			
Contractual		-	
Commodities		-	<del></del>
Capital Outlay	<del></del>		
otal	0	0	0
Total			
age Total	250,817	249,402	251,000

(Note: Should agree with general sub-totals.)

### FUND PAGE

Adopted Budget	Prior Ye	ar Actual	Current Year Estimate	Proposed Budget Yea
Debt Service		08	2009	2010
Unencumbered Cash Balance Jan 1		70,475		
Receipts:				
Ad Valorem Tax		17	12.518	XXXXXXXXXXXXXXXXX
Delinquent Tax	<u> </u>			
Motor Vehicle Tax	_			2,779
Recreational Vehicle Tax				55
16/20M Vehicle Tax				81
Slider	-			
···				<del>-</del>
			<del></del> .	
	<del>"</del>			
<u> </u>	+			
	<del></del>		<u> </u>	
	·- <del></del>			
	<del> </del> -			
	-			
	[			·
T. T. CM CMPD)				
In Lieu of Tax (IRB)				
Interest on Idle Funds		2,552		
Miscellaneous	<u></u>		<u> </u>	
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		2,569	12,518	2,915
Resources Available:		73,044	38,304	38,654
Expenditures:				
Debt Service:				
Principal		40,000	0	0
Interest & Other Charges		7,258	2,565	3,450
				· · · · · · · · · · · · · · · · · · ·
				· · · · · · · · · · · · · · · · · · ·
	<u> </u>			
				· · · · · · · · · · · · · · · · · · ·
· · · · · · · · · · · · · · · · · · ·	-			
			·	······································
	<u> </u>			
Neighborhood Revitalization Rebate	+		<del></del>	
Miscellaneous	<b>+</b>			
Does miscellaneous exceed 10% of Total Expendito				
Total Expenditures	<del></del>	47 250	2 5/5	3 (60)
Unencumbered Cash Balance Dec 31	1	47,258	2,565	3,450
	25 120	25,786		XXXXXXXXXXXXXXXX
	35,130		Non-Appr Bal	
olation of Budget Law for 2008/2009: No	<u>No</u>		ot Exp/Non-Appr Bal	3,450
Possible Cash Violation for 2008: No			Tax Required	0
			Comp Rate: 0.00%	0
	An	nount of 20	009 Ad Valorem Tax	Ō

Page No. 8

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Highway	2008	2009	2010
Unencumbered Cash Balance Jan 1	20,087	8,902	-65
Receipts:			
State of Kansas Gas Tax	29,206	26,120	29,200
County Transfers Gas		0	
Transfer in from General Fund	439		
Interest on Idle Funds	609	500	0
M iscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	30,254	26,620	29,200
Resources Available:	50,341	35,522	29,135
Expenditures:			
Commodities	39,793	7,500	5,000
Contractual	1,646	17,087	10,000
Overlay project		11,000	
M iscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	41,439	35,587	15,000
Unencambered Cash Balance Dec 31	8,902	-65	14,135

 2008/2009 Budget Authority Amount:
 41,000
 43,297

 Violation of Budget Law for 2008/2009:
 Yes
 No

 Possible Cash Violation for 2008:
 No

### Adopted Budget

	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Employee Benefit	2008	2009	2010
Unencumbered Cash Balance Jan 1	20,437	19,303	38,094
Receipts:			
Taxes	5		
Transfer in from Electric	52,242	73,000	73,000
Interest on Idle Funds	120	0	'0'
Miscellaneous	4,125	<u>~</u>	0.
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	56,492	73,000	73,000
Resources Available:	76,929		
Expenditures:			
Social Security	9,004	9,000	9,300
KPERS	5,241	5,066	
Unemployment Tax	321	300	300
Worker's Compensation	11,069	10,733	12,000
Other Employee Benefits	31,991	29,110	32,021
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	57,626	54,209	58,821
Unencumbered Cash Balance Dec 31	19,303	38,094	52,273

| 19,303 | 19,303 | 2008/2009 Budget Authority Amount: 74,000 61,250 | Violation of Budget Law for 2008/2009: No No

Page No. 9

2010

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	тороsed Budget Yea
Tort Liability	2008	2009	2010
Unencumbered Cash Balance Jan 1	65,104	60,965	59,395
Receipts:			
Interest on Idle Funds	2,334	3,000	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,334	3,000	500
Resources Available:	67,438	63,965	59,895
Expenditures:			
Contractual Services	6,473	4,570	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	6,473	4,570	5,000
Unencumbered Cash Balance Dec 31	60,965	59,395	54,895
2008/2009 Budget Authority Amount:	10,000	8,000	

2008/2009 Budget Authority Amount: iolation of Budget Law for 2008/2009:

8,000 No

Possible Cash Violation for 2008:

Ŋο No

Adopted Budget

. •			
	Prior Year Actual	Durrent Year Estimate	roposed Budget Yea
Community Building	2008	2009	2010
Unencumbered Cash Balance Jan 1	15,127	47,866	62,151
Receipts:			
Sales Tax	67,041	70,000	60,000
Rent		5,000	5,000
Interest on Idle Funds	433	300	50
Miscellaneous	50	200	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	67,524	75,300	65,050
Resources Available:	82,651	123,166	127,201
Expenditures:			
Capital Outlay	34,285	54,545	50,000
Contractual	500	6,470	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	34,785	61,015	56,000
Unencumbered Cash Balance Dec 31	47,866	62,151	71,201
ONOR/OND TO A A A A A A A A A A A A A A A A A A	01.005		

2008/2009 Budget Authority Amount: 'iolation of Budget Law for 2008/2009: 34,285

36,573 Yes

Possible Cash Violation for 2008:

<u>Yes</u>

No

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Durrent Year Estimate	roposed Budget Yea
Community Ambulance	2008	2009	2010
Unencumbered Cash Balance Jan 1	103,548	112,860	51,510
Receipts:			······································
Intergovernmental	9,520	2,400	
Charges for Services	97,719	70,000	
Contributions	3,420	4,000	
Interest on Idle Funds	2,884	3,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	113,543	79,400	0
Resources Available:	217,091	192,260	51,510
Expenditures:			
Personal Services	69,034	118,000	
Contractual Services	16,711	10,750	
Commodities	15,934	12,000	
Capital Outlay	1,637		
Miscellaneous	915		
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	104,231	140,750	0
Unencumbered Cash Balance Dec 31	112,860	51,510	51,510
2008/2009 Budget Authority Amount:	110.000	89 340	

2008/2009 Budget Authority Amount: rolation of Budget Law for 2008/2009:

110,000

89,340 Yes

Possible Cash Violation for 2008:

<u>No</u> No

Adopted Budget

	Prior Year Actual	Current Year Estimat	Proposed Budget Yea
Highway Maintenance	2008	2009	2010
Unencumbered Cash Balance Jan 1	68,819	60,023	50,207
Receipts:			
Interest on Idle Funds	1,020		
Miscellaneous	-		
Does miscellaneous exceed 10% of Total Receipts	!		
Total Receipts	1,020	0	Ō
Resources Available:	69,839	60,023	50,207
Expenditures:			· · · · · · · · · · · · · · · · · · ·
Contractual Services	9,816	9,816	9,816
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	9,816	9,816	9,816
Unencumbered Cash Balance Dec 31	60,023	50,207	40,391

2008/2009 Budget Authority Amount: Tolation of Budget Law for 2008/2009:

9,816

9,816 No

Possible Cash Violation for 2008:

No No

Page No. 11

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	roposed Budget Yea
Electric	2008	2009	2010
Unencumbered Cash Balance Jan 1	298,882	516,043	519,728
Receipts:			
Charges for Services	667,694	702,220	710,000
Interest on Idle Funds	10,683		3,000
Miscellaneous	140,673		
Does miscellaneous exceed 10% of Total Receipts	Exceed 10% Rule		
Total Receipts	819,050	709,220	713,000
Resources Available;	1,117,932	1,225,263	1,232,728
Expenditures:			
Personal Services	77,921	65,000	80,000
Contractual Services	18,354	17,535	18,000
Commodities	453,236	450,000	550,000
Capital Outlay			
Transfers Out	52,378	73,000	73,000
Transfers to General		100,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			· · ·
Total Expenditures	601,889	705,535	721,000
Unencumbered Cash Balance Dec 31	516,043		511,728
2008/2009 Budget Authority Amount:	701,000	793,000	

folation of Budget Law for 2008/2009; Possible Cash Violation for 2008:

No

No

No

Adopted Budget

·	Prior Year Actual	Current Year Estimate	roposed Budget Yea
Water	2008	2009	2010
Unencumbered Cash Balance Jan 1	57,458	75,678	86,160
Receipts:			
Charges for Services	196,028	207,600	210,000
Transfer in from Electric	136		
Reimbursement	18,947		
Interest on Idle Funds	2,061	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	217,172	208,100	210,500
Resources Available:	274,630	283,778	296,660
Expenditures:			
Personal Services	103,822	108,100	110,000
Contractual Services	29,447	59,418	30,000
Commodities	65,683	30,100	31,000
Debt payment			19,980
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	198,952	197,618	190,980
Unencumbered Cash Balance Dec 31	75,678	86,160	105,680
2008/2009 Budget Authority Amount:	251,000	221,000	

2008/2009 Budget Authority Amount: folation of Budget Law for 2008/2009:

No

221,000 <u>No</u>

Possible Cash Violation for 2008:

<u>No</u>

Page No. 12

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	roposed Budget Yea
Sewer	2008	2009	2010
Unencumbered Cash Balance Jan 1	211,217	237,815	268,842
Receipts:			
Charges for Services	74,539	77,200	80,000
Transfers in from General	5,792		
Interest on Idle Funds	5,810		
Miscellaneous	62		:
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	86,203	77,200	80,000
Resources Available:	297,420	315,015	348,842
Expenditures:			······································
Personal Services	24,913	21,419	25,000
Contractual Services	14,767	4,754	9,000
Commodities	19,925	20,000	15,000
Debt			10,020
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	59,605	46,173	59,020
Unencumbered Cash Balance Dec 31	237,815	268,842	289,822

2008/2009 Budget Authority Amount: Tolation of Budget Law for 2008/2009:

54,000

56,000 <u>No</u>

Possible Cash Violation for 2008:

<u>Yes</u> No

Adopted Budget

Prior Year Actual	Current Year Estimate	roposed Budget Yea
2008	2009	2010
0	0	0
		69,000
		100,000
		3,500
		1,000
0	0	173,500
0	0	173,500
		118,000
		16,000
		15,000
·		
	·	
		·
		149,000
0	0	24,500
	2008 0	2008 2009  0 0  0 0  0 0  0 0  0 0  0 0  0 0

2008/2009 Budget Authority Amount: Tolation of Budget Law for 2008/2009: Possible Cash Violation for 2008:

<u>No</u>

No

<u>No</u>

Page No. 13

### **ORDINANCE NUMBER 649**

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2010 FOR THE City of Troy

WHEREAS, the City of Troy must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Troy:

Section One. In accordance with state law, the City of Troy has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2010 until December 31, 2010.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2009 budget.

Section Three. This ordinance shall take effect after publications once in the official city newspaper.

Passes and approved by the Governing Body on this 4<sup>th</sup> day of August, 2009.

Terry Simpson Mayor

ATTEST:

Cit∜ Clerk

(SEAL)

# LOWENTHAL SINGLETON WEBB & WILSON PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

900 Massachusetts, Suite 301 Lawrence, Kansas 66044-2868 Phone: (785) 749-5050 Fax: (785) 749-5061

E-mail: lswwcpa@lswwcpa.com

David A. Lowenthal, CPA Patricia L. Webb, CPA Audrey M. Odermann, CPA

Abram M. Chrislip, CPA Caroline H. Eddinger, CPA Grant A. Huddin, CPA Brian W. Nyp, CPA Thomas H. Sewell, CPA

Members of American Institute and Kansas Society of Certified Public Accountants

Mayor and City Council City of Troy, Kansas

We have compiled the accompanying special purpose Budget Form Certificate and supporting forms for the City of Troy, Kansas for the years ending December 31, 2009 and 2010, in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of a forecast, information that is the representation of the management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This forecast was prepared for the purpose of complying with Kansas Statutes and was not intended to be a presentation in conformity with generally accepted accounting principles.

Management has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the financial position and results of operations for the forecast period. Accordingly, this forecast is not designated for those who are not informed about such matters.

The historical financial statements for the year ended December 31, 2008 and our report thereon are set forth elsewhere in this document.

Sowerthal, Singleton, Webb + William)
Professional Association

July 29, 2009

# LOWENTHAL SINGLETON WEBB & WILSON PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

900 Massachusetts, Suite 301 Lawrence, Kansas 66044-2868 Phone: (785) 749-5050 Fax: (785) 749-5061

E-mail: lswwcpa@lswwcpa.com

David A. Lowenthal, CPA Patricia L. Webb, CPA Audrey M. Odermann, CPA

Abram M. Chrislip, CPA Caroline H. Eddinger, CPA Grant A. Huddin, CPA Brian W. Nyp, CPA Thomas H. Sewell, CPA

Members of American Institute and Kansas Society of Certified Public Accountants

Mayor and City Council City of Troy, Kansas

We have compiled the historical statement of cash, cash receipts and expenditures for the year ended December 31, 2008 included in the accompanying prescribed Budget Form Certificate and supporting forms of the City of Troy, Kansas, in accordance with statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management of the City of Troy, Kansas. We have not audited or reviewed the historical financial statements for the year ended December 31, 2008 included in the accompanying prescribed forms and, accordingly; do not express an opinion or any other form of assurance on them.

The accompanying prescribed budget forms were prepared for the purpose of complying with Kansas Statutes and are not intended to be a presentation in conformity with generally accepted accounting principles.

Management has elected to omit all the disclosures normally required by the State of Kansas statutory basis of accounting. If the omitted disclosures were included, they might influence the user's conclusion about the statement of cash, cash receipts and expenditures for the historical period. Accordingly, this presentation is not designed for those who are not informed about such matters.

The forecast financial statements for the years ending December 31, 2009 and 2010 and our report thereon are set forth elsewhere in this document.

Professional Association

July 29, 2009

Cowenthal, Singleton, Webb + William

### CITY OF TROY, KANSAS

### SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

Years Ending December 31, 2010 and 2009

This financial forecast presents, to the best of management's knowledge and belief, the City's expected cash, cash receipts and expenditures for the forecast periods. Accordingly, the forecast reflects management's judgment as of July 29, 2009 the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Assessed valuation – The valuations of property in the City are estimates determined by the Doniphan County, Kansas Appraiser's office.

Receipts – Ad valorem tax revenues are based on expected collection of taxes levied for the 2008 and 2009 budget year. Motor vehicle, recreational, 16/20M vehicle, and state gas taxes are based on collection estimates supplied by Doniphan County, Kansas and the State of Kansas. Other revenues are assumed to be approximately the same as historical receipts for the year 2008.

Commodities, contractual and capital outlay expenditures are projected to increase 1-3% per year due to expected inflationary factors.

Debt service expenditures are based on the scheduled payments in the debt agreements or ordinances for debt that existed as of December 31, 2008 and an estimate for payments on debt to be issued in the future.

### **RESOLUTION 2009-5**

WHEREAS the City of Troy, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2009 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the Governing Body of the members of the general public of the City of Troy and

WHEREAS there are no revenue bond ordinances or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ended December 31, 2009.

NOW, THEREFORE BE IT RESOLVED by the Governing Body of City of Troy, Kansas, in regular meeting duly assembled this 18th day of August, 2009 that the Governing Body requests the Director of Accounts and Reports to waive the requirements of K.S.A. 75-1120a(a) as they apply to the City of Troy for the year ended December 31, 2009.

BE IT FURTHER RESOLVED that the Governing Body shall cause the fine statements and financial reports of the City of Troy to be prepared receipts and disbursements as adjusted to show commit budget laws of this State.

City of Troy

Margaret Sutherland, Mayor Pro Tem

Margaret Sutherland

County

ATTEST:

Jane M. Boeh Jane M. Boeh, City Clerk

Published in The Kansas Chief Aug. 6: 2009

The governing body of the state of the

norms and answering objections of taxpeyers relating to the proposed the of all funds and the amount of advalorem tax. will meet on the 18th day of August 2009; at 13000 meat. City: Hall for the purpose of the purpo

Detailed budget information is available at City Hall

and will be available at this fearing

an

THE CONTROL OF STREET AND STREET STRE

次京本公司等の日本語·大学 B 男子を BUDGETSUNDYARY 

Proposed Budget 2010 Expenditures and Amount of 2009; Ad Valorem Ear establish the maximum limits of the 2010 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation:

	Prior Very Actual for 2008	SWC-31	Yan Bar	OUNC	C	100000	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
as the state of	- 1	製のことで	STATE OF THE STATE				
SND ·	Expenditures	Tax Rate	Expenditures	Tex Rate	Expenditures Ad Valorem Tax Tax Rates	Ad Valorem Tax	Tax Rate
<b>14.1</b>	ా:: 257 <b>,</b> 048	21 286	₩ :	_	451,000	> 101,403	24,610
Service:	47,258		2 565	3 092	3,450		
with Armanian are	\$	. ~		Section of the sectio	4	5 mm 1 mm	Section of the Section of the second
のでは、日本の日の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本	Shoomer Marke (1959) W. 19				10	100	The second of the second
				The second second			The second second
				The second secon			
		,	1. 体上、影響、自由性影響	1 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			
		,					
				200			
			The second secon				
			一 子 一 大 一 大 一 大 一 大 一 大 一 大 一 大 一 大 一 大				
the section of the second of the second			京の 万十十八日本				
al Highway	41,439		35,587		15,000	No. 1 May 11 fe con	
oyee Benefit	57,626		54,209		58,821		
Liability	6,473		4,570		5,000	10	
nunity Buikting	34,785		61,015	Water Control	56,000	1. S. 1.	
munity Ambulance	104,231		140,750	And the second s			
way Maintenance	9,816	196	9,816		9,816		
TIC	601,889		705,535		721,000	·	
E Tale 2 December 1	756'961	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	819'/61	1000000	20,980	(1) 10 10 10 10 10 10 10 10 10 10 10 10 10	
	200,80		46,173		59,020		
manus Lyginici	A service of the serv		The second second	(C) 10 10 10 10 10 10 10 10 10 10 10 10 10	149,000		
The state of the s				(1) A (1)			
			The state of the s		A Company of the Comp	and the second s	1,000
					191		
and the second s	The second secon		1,000			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
	A company of the company			, g	1		
	12			100	$\mathbb{R}^{T}$	大湖 湖南北京	April 1 Towns 1
	A		and the second s				
		1.00	さい かいこう	1200	Total Section of the Section of		1. (F)
35	1,419,122	21.286	1,607,240	22.808	1,719,087	101,403	24.610
l ransters	58,609		173,000	100	73,000	in the Contract	Company of the second
expenditure	1,360,513		1,434,240		1,646,087	· · · · · · · · · · · · · · · · · · ·	
I Tax Levied	81,065		√ 92,333	200	χουσσαχοσσασα	A STATE OF THE PARTY OF THE PAR	
Sed.							
IIOI	3,851,533	:	4,048,280		4,120,331	京傳書以 阿拉斯	
anding Indebtedness			The state of the s		Soldier and the soldier of the soldi		() 4 / 1 5 () 7 ()
	2007		3000 T				
Rose :	170,000		5		KINZ		
	1,7,000		1.0000	語をなった	\$0,000	を 一般ない	
more about the		れる。後には	G		0.50		· 医生物 · · · · · · · · · · · · · · · · · · ·
		者はある	, Q		0		ji.
	* 701,000		414,0414		417,488		,
Olat	276,160	. 1	570,414	•	507,488		

H CO I

# STATE OF KANSAS, DONIPHAN COUNTY, SS: AFFIDAVIT OF PUBLICATION

of Kansas, and published in and of general circulation in Doniphan religious or fraternal publication. County, Kansas, with a general paid circulation on a yearly basis in publisher of The Kansas Chief'a weekly newspaper printed in the State Doniphan County, Kansas, and that said newspaper is not a trade, Dana D. Foley, being first duly sworn, deposes and says: That he is

 from of said notice; and has been admitted at the post office of Wathena, and state for a period of more than five years prior to the first publicahas been so published continuously and uninterruptedly in said county Kansas, in said County as periodicals postage paid. Said newspaper is weekly published at least weekly 50 times a year;

weeks, the first publication thereof being made as aforesaid on the day of Luguest 2007, with subsequent publications being made on the following dates: the regular and entire issue of said newspaper for ORL consecutive That the attached notice is a true copy thereof and was published in

	Subscribed and sworn to before me this day of				Continues and the Army Continues of the Army
Notary Public	August, 20 09	Many Man	. 20	`, 20 ·	20

Printer's fee/ Affidavit fee \$\_/83.00

My commission expires

Lease

Other Reven GO. B

Jan uz

Outsta Valuat Total Not E Less

Assess

### PUBLIC NOTICE

(Published in The Kansas Chief Aug. 13, 2009)

## CITY OF TROY ORDINANCE NUMBER 649

AN ORDINANCE AFTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2010 FOR THE CITY OF TROY

WHEREAS, the City of Troy must continue to provide services to protect the health, safety, and welfare of the citizens of this community, and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase:

NOW THEREFORE, be it ordained by the Governing Body of the City of Troy;

Section One. In accordance with state law, the City of Troy has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2010 until December 31, 2010.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2009 budget.

Section Three. This ordinance shall take effect after publications once in the official city newspaper:

Passes and approved by the Governing Body on this 4th day of August, 2009. Terry Simpson, Mayor

ATTEST:

Jane M Boeh, City Clerk (SEAL)

### AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONL consecutive weeks, the first publication thereof being made as aforesaid on the
subsequent publications being made on the following dates:
Publisher
Subscribed and sworn to before me this
STATE OF KANSAS Notary Public
My commission expires 7-6-1/
Printer's fee/ Affidavit fee \$ 57.96